

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** July 17, 2024

**SUBJECT:** Henderson County Public Schools Financial Reports –  
May 2024

**PRESENTER:** Randall L. Cox, Finance Director

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools May 2024 Local Current Expense Fund / Other Restricted Funds Report for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the Henderson County Public Schools May 2024 Financial Reports as presented.

***Suggested Motion:***

***I move that the Board of Commissioners approve the Henderson County Public Schools May 2024 Financial Reports as presented.***

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS  
as of May 31, 2024**

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND			
REVENUES:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ 8,000	\$ 6,263	\$ 6,263	\$ 8,000
3700 Federal Sources-Restricted	-	-	1,522,494	1,169,360	1,169,360	691,190
3800 Other Federal-ROTC	-	-	106,000	130,380	130,380	113,321
4100 County Appropriation	32,878,000	32,878,000	-	-	32,878,000	31,378,000
4200 Local -Tuition/Fees	-	-	55,000	51,750	51,750	46,945
4400 Local-Unrestricted	705,000	578,634	232,298	474,019	1,052,653	736,031
4800 Local-Restricted	-	-	1,513,172	1,243,295	1,243,295	723,408
4900 Fund Balance Appropriated/Transfer From school	2,001,317	-	132,816	43,642	43,642	75,210
<b>TOTAL FUND REVENUES</b>	<b>\$ 35,584,317</b>	<b>\$ 33,456,634</b>	<b>\$ 3,569,780</b>	<b>\$ 3,118,710</b>	<b>\$ 36,575,344</b>	<b>\$ 33,772,105</b>
<b>EXPENDITURES:</b>						
<b>Instructional Services:</b>	<b>Budget</b>	<b>YTD Activity</b>	<b>Budget</b>	<b>YTD Activity</b>	<b>Combined Total</b>	<b>Prior YTD</b>
5100 Regular Instructional Services	\$ 9,934,680	\$ 6,690,216	\$ 695,806	\$ 421,189	\$ 7,111,405	\$ 6,882,834
5200 Special Populations Services	1,378,356	762,534	937,435	380,754	1,143,288	1,050,099
5300 Alternative Programs and Services	183,243	102,580	377,954	309,191	411,771	297,867
5400 School Leadership Services	3,114,291	2,745,246	12,513	9,904	2,755,150	2,592,602
5500 Co-Curricular Services	890,423	908,841	392,427	402,946	1,311,787	871,399
5800 School-Based Support Services	1,911,109	1,522,089	9,500	7,031	1,529,120	1,357,440
<b>Total Instructional Services</b>	<b>\$ 17,412,102</b>	<b>\$ 12,731,506</b>	<b>\$ 2,425,634</b>	<b>\$ 1,531,014</b>	<b>\$ 14,262,521</b>	<b>\$ 13,052,241</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 312,404	\$ 270,790	\$ 6,500	\$ 14,641	\$ 285,431	\$ 272,865
6200 Special Population Support	183,034	164,471	116,579	103,174	267,645	206,114
6300 Alternative Programs	106,286	92,942	431	431	93,373	86,023
6400 Technology Support Services	1,287,752	1,220,063	94,784	80,839	1,300,903	1,086,583
6500 Operational Support Services	9,491,369	7,887,822	425,671	382,687	8,270,509	8,003,246
6600 Financial and Human Resource Services	2,346,702	2,062,508	123,292	75,053	2,137,561	2,064,901
6700 Accountability Services	120,174	103,885	1,200	1,200	105,085	190,648
6800 System-Wide Pupil Support Services	415,304	391,296	538	538	391,834	323,419
6900 Policy, Leadership and Public Relations	781,001	627,849	25,970	22,113	649,962	597,917
<b>Total System-Wide Support Services</b>	<b>\$ 15,044,025</b>	<b>\$ 12,821,627</b>	<b>\$ 794,964</b>	<b>\$ 680,676</b>	<b>\$ 13,502,303</b>	<b>\$ 12,831,715</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 388	\$ 165,108	\$ 145,951	\$ 146,338	\$ 102,311
7200 Nutrition Services	265,803	97,747	23,725	23,725	121,472	108,207
<b>Total Ancillary Services</b>	<b>\$ 266,190</b>	<b>\$ 98,135</b>	<b>\$ 188,833</b>	<b>\$ 169,676</b>	<b>\$ 267,811</b>	<b>\$ 210,519</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,362,000	\$ 2,336,366	\$ -	\$ -	\$ 2,336,366	\$ 1,825,287
8400 Interfund Transfers	500,000	-	124,350	138,958	138,958	75,238
8500 Contingency	-	-	-	-	-	-
8600 Educational Foundations	-	-	36,000	18,226	18,226	36,090
<b>Total Non-Programmed Charges</b>	<b>\$ 2,862,000</b>	<b>\$ 2,336,366</b>	<b>\$ 160,350</b>	<b>\$ 157,184</b>	<b>\$ 2,493,550</b>	<b>\$ 1,936,616</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 35,584,317</b>	<b>\$ 27,987,635</b>	<b>\$ 3,569,780</b>	<b>\$ 2,538,550</b>	<b>\$ 30,526,185</b>	<b>\$ 28,031,092</b>